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UNITED STATES OF AMERICA

FILED IN THE
UNITED STATES DISTRICT COURT
DISTRICT OF HAWAII

APR 02 2003

at 16 o'clock and 20 min. 2 M.
WALTER A. Y. H. CHINN, CLERK

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF HAWAII

UNITED STATES OF AMERICA,)	CR. NO. 02-00225 DAE
)	
Plaintiff,)	FIRST SUPERSEDING INDICTMENT
)	
vs.)	[26 U.S.C. § 7206(1)]
)	
ANDY S.S. YIP,)	
)	
Defendant.)	
)	
)	

FIRST SUPERSEDING INDICTMENT

COUNT 1

The Grand Jury charges:

On or about April 15, 1996, in the District of Hawaii,
Defendant ANDY S.S. YIP, a resident of Honolulu, Hawaii, did
willfully make and subscribe a Form 1040 U.S. Individual Income
Tax Return for the calendar year 1995, which was filed with the

Internal Revenue Service and was false as to a material matter and verified by a written declaration that it was made under the penalties of perjury, which said income tax return he did not believe to be true and correct as to every material matter in that his income tax return reported total income in the amount of \$185,402.00, whereas Defendant ANDY S.S. YIP knew well and believed that his total income was substantially in excess of that reported amount.

All in violation of Title 26, United States Code, Section 7206(1).

COUNT 2

The Grand Jury further charges:

On or about April 15, 1997, in the District of Hawaii, Defendant ANDY S.S. YIP, a resident of Honolulu, Hawaii, did willfully make and subscribe a Form 1040 U.S. Individual Income Tax Return for the calendar year 1996, which was filed with the Internal Revenue Service and was false as to a material matter and verified by a written declaration that it was made under the penalties of perjury, which said income tax return he did not believe to be true and correct as to every material matter in that his income tax return reported total income in the amount of \$254,749.00, whereas Defendant ANDY S.S. YIP knew well and believed that his total income was substantially in excess of that reported amount.

All in violation of Title 26, United States Code,
Section 7206(1).

COUNT 3

The Grand Jury further charges:

On or about September 28, 1998, in the District of Hawaii, Defendant ANDY S.S. YIP, a resident of Honolulu, Hawaii, did willfully make and subscribe a Form 1040 U.S. Individual Income Tax Return for the calendar year 1997, which was filed with the Internal Revenue Service and was false as to a material matter and verified by a written declaration that it was made under the penalties of perjury, which said income tax return he did not believe to be true and correct as to every material matter in that his income tax return reported total income in the amount of \$291,616.00, whereas Defendant ANDY S.S. YIP knew well and believed that his total income was substantially in excess of that reported amount.

All in violation of Title 26, United States Code,
Section 7206(1).

COUNT 4

The Grand Jury further charges:

On or about April 9, 1999, in the District of Hawaii, Defendant ANDY S.S. YIP, a resident of Honolulu, Hawaii, did willfully make and subscribe a Form 1040 U.S. Individual Income Tax Return for the calendar year 1998, which was filed with the

Internal Revenue Service and was false as to a material matter and verified by a written declaration that it was made under the penalties of perjury, which said income tax return he did not believe to be true and correct as to every material matter in that his income tax return reported total income loss in the amount of \$11,902.00, whereas Defendant ANDY S.S. YIP knew well and believed that his total income was substantially in excess of that reported amount.

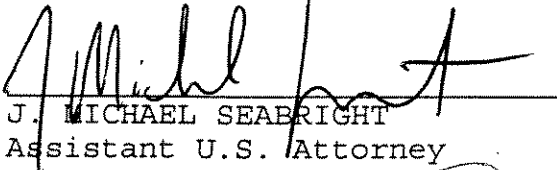
All in violation of Title 26, United States Code, Section 7206(1).

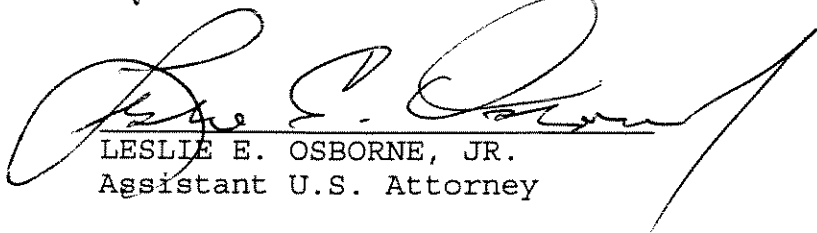
DATED: APRIL 2, 2003 at Honolulu, Hawaii.

A TRUE BILL

15/
FOREPERSON, GRAND JURY

EDWARD H. KUBO, JR.
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District of Hawaii


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- United States v. Andy S.S. Yip
Cr. No. 02-00225 DAE
"First Superseding Indictment"